

ATTACHMENT D

CAF Pension Actuaries, Inc.

February 28, 2003

Mr. Brian Anger, Jr.
Northeast Display, Inc.
1075 Southbridge Street
Worcester, MA 01610-2336

**Re: Northeast Display, Inc. 401(k) Profit Sharing Plan
Deposit of 2002 Employee Elective Contributions**

Dear Brian:

It has been brought to our attention recently that deposits of 2002 employee elective contributions remain unpaid as of this date for certain months in 2002 when these employee elective contributions were deducted from employee payroll of Northeast Display, Inc.

The deposit amounts which remain due for the respective months in 2002, include:

April	\$ 6,763.15
May	6,704.87
June	8,280.50
July	6,147.07
August	6,914.06
September	<u>5,762.69</u>
Total	\$ <u>40,572.34</u>

When deposited, the respective payments should be reported to ManuLife Financial Group for posting to the employee's 401(k) plan account and investment in the selected investment funds.

Please let us know if you need any additional information concerning these unpaid employee elective 401(k) contributions.

Sincerely,



Michael Fallon
Consulting Actuary

Cc: Ed Zywien, Smith Gaudette Financial Services
Christopher Rhoden, ManuLife Financial